



Fraud Prevention Policy

February 8, 2016

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Document Details

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1. Scope

The policy applies to all Evalueserve employees working globally across all centers (hereinafter referred to as “Employees”) in Evalueserve Limited and its group companies (hereinafter referred to as “Evalueserve”), contractors, contractor’s employees, clients, vendors, internal or external auditors, law enforcement/regulatory agencies or other third parties dealing with Evalueserve (hereinafter referred to as “Business Associates”).



2. Purpose

Evalueserve's Fraud Prevention Policy has been designed to provide a system for detection and prevention of fraud, reporting of any fraud that is detected or suspected, and fair dealing of matters pertaining to fraud. The policy is aimed at achieving the following objectives:

1. Ensuring that management is aware of its responsibilities related to detection and prevention of fraud, including establishing procedures to detect and prevent fraud
2. Providing clear guidelines to Employees and Business Associates, discouraging and forbidding them from involving in any fraudulent activity as well as familiarizing them with the action(s) that they need to be take if they suspect such activity
3. Conducting investigations into fraudulent activities
4. Providing assurance that all suspected fraudulent activity will be fully investigated



3. Definitions

Fraud: A willful act committed by an individual(s)—by deception, suppression, cheating or any other fraudulent or illegal means—to achieve wrongful gain(s) for self or any other individual(s) or cause wrongful loss to other(s); many a time, such acts are undertaken with a view to deceive or mislead others, leading them to doing or prohibiting them from doing a bona fide act or take bona fide decisions that are not based on material facts.

Whistleblower Committee: Committee constituted to assess independently and to address the concerns reported by the Whistleblower. The composition of the committee consist of senior management personnel of Evalueserve (Refer [Annexure A](#) for composition).

Exception Reporting Committee: Committee constituted to assess independently and to address the concerns reported against Whistleblower Committee members. The composition of the committee consist of senior management personnel of Evalueserve (Refer [Annexure B](#) for composition).

Audit Committee: It is an operating committee of the board of directors which is responsible for overseeing regulatory compliance, ethics, and adherence to procedures laid down in the Whistleblower Policy. The Whistleblower can escalate matter directly to Audit Committee if he or she believes that the compliant needs attention. (Refer to [Annexure C](#) for composition).

Accused: A person or group of persons charged with Fraud

Complaint: A concern reported by a Whistleblower regarding any suspected Fraud

Investigation Report: Report prepared by the Investigation Team (defined in section 7.1 based on the investigation of a suspected Fraud)

Subject: A person or a group of persons against whom or in relation to whom an investigation is initiated or evidence gathered during the course of an investigation

Whistleblower: A person or entity making a disclosure of any unethical activity that they have observed; whistleblowers could be employees, contractors, contractor's employees, clients, vendors, internal or external auditors, law enforcement/regulatory agencies, or other third parties



4. Actions Constituting Fraud

Fraud may be committed in the following three ways:

- **Fraud by false representation:** If someone makes a false representation, with an intention to procure a gain for himself/herself or another, or to cause loss to another or expose another to risk of loss; a representation is false if it is untrue or misleading, and the person making it knows that it is or might be untrue or misleading
- **Fraud by failing to disclose information:** If someone fails to disclose to another person information that he/she is under a legal duty to disclose and intends, by failing to disclose the information, to make a gain for himself/herself or another, or to cause loss to another or expose another to risk of loss
- **Fraud by abuse of position:** If someone occupies a position in which he/she is expected to safeguard or not act against the financial interests of another person, and he/she abuses that position, and intends, by means of the abuse of that position, to make a gain for himself/herself or another, or to cause loss to another or to expose another to a risk of loss

Fraud can include a very wide range of activities, including the following examples, which are only illustrative and not exhaustive:

- Forgery or alteration of any document, record, or account belonging to the company
- Forgery or alteration of check, bank draft, or any other financial instrument
- Misappropriation of funds, securities, supplies, or others assets by fraudulent means
- Intentional destruction, defacement, suppression, misrepresentation, or falsification of any account, record, or document required for any Evalueserve accounting purpose:
 - For personal gain or gain for another
 - To cause loss to Evalueserve
 - To furnish information that is or may be false or misleading
- Willful suppression of facts/deception in matters of appointment, placements, submission of reports, as a result of which an unjust gain is made to one party and unjust loss is caused to the others
- Misuse of company funds for personal purposes
- Authorization or acceptance of payments for goods not supplied or services not rendered
- Destruction or removal of records or any other assets of the company, with an ulterior motive to manipulate and misrepresent the facts and create suspicion/suppression/fraud to eventually prevent an objective assessment/decision from being arrived at
- Any other act that falls under the scope of fraudulent activity



5. Indicators of Fraud

The following are circumstances that may indicate the '**Possibility of Fraud**':

- Discrepancies in accounting records
- Conflicting or missing evidence and documentation
- Problematic or unusual relationships between the auditor and management
- Accounting policies that appear to be at variance with industry norms
- Frequent changes in accounting estimates that do not appear to result from changes in circumstances
- Tolerance of violations of the Code of Business Conduct and Ethics
- Payments of significant bonuses and incentives as a means of increasing performance
- Domination by a single person or small group without compensating controls



6. Reporting of Complaint

6.1. Manner to Report a Complaint

Complaint reporting is in alignment with the Evalueserve Whistleblower Policy, which states:

“Complaints are encouraged to be made in writing to ensure a clear understanding of the issue. Such Complaints should be factual and must contain specific information (as much as possible) to allow proper assessment of the nature, extent, and urgency of preliminary investigative procedures. Complaints may also be reported anonymously.”

A Complaint may be made through any one of the following methods:

- The Complaint may be submitted to the Whistleblower Committee through any of the following channels (with or without revealing identity, but the facts should be stated clearly so as to enable appropriate investigation):
 - **Written Complaint:** A written Complaint can be dropped in the Whistleblower drop box in a sealed envelope to maintain confidentiality. These boxes are maintained in the cafeterias at all Evalueserve locations.
 - **Email:** An email Complaint can be sent to the Whistleblower Committee at wbcommittee@evalueserve.com. The Whistleblower may use a non-identifiable email address, such as Hotmail or Yahoo, to leave a message (but the facts should be stated clearly to enable appropriate investigation).

Note: If the Whistleblower wishes to personally discuss matters with the Whistleblower Committee, the Whistleblower can provide his/her contact number.

- **Exception Reporting:** In case of a Complaint against the Whistleblower Committee members, the Whistleblower must directly report to the Exception Reporting Committee through e-mail at wbercommittee@evalueserve.com.

Note: A Whistleblower must avoid any form of external or internal publicity.

Also refer to [Annexure E: “Dos and Don’ts”](#)

6.2. Initial Reaction to Complaint

- Whenever possible (if not reported anonymously), the Whistleblower Committee/Exception Reporting Committee will acknowledge receipt of the Complaint to the Whistleblower.
- The Whistleblower Committee/Exception Reporting Committee will act promptly to determine a course of action appropriate to the seriousness of the alleged offence. Appropriate actions could range from taking the individual out of his/her position into another position during the investigation, or leave with pay, leave without pay or suspension. In all cases, the course of action will be determined in consultation with the Executive Team (Refer [Annexure D](#) for composition) and the Audit Committee. If the Subject(s) are allowed to remain on the premises or continue with their employment duties, arrangements must be made to keep them under close surveillance.
- The Whistleblower Committee will inform the Subject(s) of the allegations against them and the course of action to be taken.
- The Whistleblower Committee will ensure that all information in possession of the Subject is secured for investigation, whenever required.
- The Whistleblower Committee, in consultation with the Audit Committee, will mitigate the risk of future losses, which could arise due to suspected fraud, by immediately adjusting procedures in order to protect assets and preserve evidence, including, if necessary, suspending payments (such as of salary or of invoices).



- Relevant insurers will be notified immediately of any loss or damage to Evalueserve insured property, if required.
- The Chief Financial Officer (CFO) will notify external auditors, if required.
- Evalueserve may have a legal obligation to report the case to the appropriate government body, in order to protect Evalueserve's reputation or legal status, depending on the legal status of the Evalueserve office.
- Evalueserve may have a legal obligation to provide early notification to parties such as clients and shareholders who may potentially suffer losses if a concern is under investigation (see also Managing External Relations, **Section 7.2**).



7. Investigation and Action

7.1. Investigation Procedure

All Complaints are investigated in alignment with the Evalueserve Whistleblower Policy. In case the initial investigation by the Whistleblower Committee prima facie suspects existence of fraud, then the Whistleblower Committee, on advice of the Executive Team and Audit Committee, will follow the following steps:

- Depending on the magnitude and complexity of the fraud, detailed investigations will be carried out, either in-house by the internal team constituted by the Whistleblower Committee or by external parties such as external audit firms with specialized forensic accounting expertise and access to criminal law expertise, or where deemed appropriate, by the police (hereinafter referred to as the Investigation Team). The decision, whether to use internal or external investigation services, or a combination of both, will be made by the Whistleblower Committee.
- All Employees must cooperate fully with any internal enquiries or external audit or police examination, which may have to take precedence over any internal investigation or disciplinary process. However, wherever possible, teams will coordinate their enquiries to maximize effective and efficient use of resources and information.
- Investigations will be conducted without regard to any person's relationship with the organization, position, or length of service. The Whistleblower Committee will keep a record of all actions taken during the investigation, to accomplish any future criminal, civil, or disciplinary action.
- The Investigation Team will determine who should not be involved in the investigation, to avoid a conflict of interest situation for staff members and managers who have close working relationships with the Subject.
- The Whistleblower Committee will ensure that full access is given to the Investigation Team and any external body requested to assist it to immediately search the work area in question, including any files and computers. All searches are to be conducted in a lawful and reasonable manner. The Whistleblower Committee will keep records of any action or handling of evidence.
- The Investigation Team will develop the procedure to be followed during investigation. Interviews, if necessary, will be structured and documented as much as possible.
- The Investigation Team will issue an Investigation Report detailing the findings and conclusions of every concluded investigation, including recommendations for future action. Results of investigations will be disclosed **ONLY TO** the Whistleblower Committee, which in turn will share them with the Executive Team and the Audit Committee.

7.2. Managing External Relations

In the case of substantiated Fraud, Evalueserve will take immediate steps to mitigate potential loss of Evalueserve reputation and credibility with stakeholders who are involved in funding or delivering work in the context in question. Where an investigation confirms that an act of fraud was committed, the Chairman, in consultation with the Executive Team, will disclose the fraud details and the efforts being made to remedy the situation to relevant stakeholders.

The Chairman or any member of the Executive Team, on approval of the Executive Team, will interact with the media (if required), in consultation with a legal expert. The Chairman office will retain a complete record of any information released, including the content and the recipient(s) of such information.



7.3. Recovering Losses

Where Evalueserve has suffered pecuniary loss or loss of other material assets, efforts will be made to seek restitution from the Accused. This may be done by taking any one or more of the following actions against the Accused:

- Making arrangements for voluntary payment
- Making deductions from benefit payments or a pension scheme, if permitted by law
- Considering an insurance claim
- Taking civil action to obtain a judgment for the loss
- Obtaining compensation orders in criminal cases
- Considering any other appropriate means of recovery

7.4. Disciplinary Action

Where the Investigation Team's investigation reveals that an Employee has committed a fraud, the Whistleblower Committee, in consultation with HR Compliance Team, will pursue disciplinary or legal action. Depending on the nature of the case, one or more of the following options may be applied, consistent with the relationship of the Accused with Evalueserve and the rights and obligations under applicable law:

- Counseling
- Loss of privileges
- Increased scrutiny or controls
- Transfer to another area
- Demotion
- Suspension
- Termination
- Immediate dismissal
- Disciplinary action may also be brought against supervisors whose failures have contributed to the commission of fraud
- Disciplinary action may also be taken against a staff member for deliberately making an allegation in bad faith

When appropriate, criminal prosecution may also be pursued.

7.5. Reporting Process

On completion of the investigation, the Whistleblower Committee will prepare a full written Investigation Report setting out the following details:

- The background as to how the investigation arose
- The action taken in response to the allegations
- The manner in which the investigation was conducted
- The facts that came to light and the evidence in support
- The action taken against the Accused
- The action taken to recover any losses
- Recommendations or action taken to reduce further exposure to or minimize any recurrence of the fraud

Refer to **Evalueserve Whistleblower Policy** for more information on 'Documentation and Reporting'.



7.6. Follow-up Action

Following a case of fraud, the Whistleblower Committee/Executive Team will ensure that all managers and staff in the affected area are debriefed on the process and the outcome of the investigation. There should also be a follow-up with the Whistleblower(s) (in case not anonymous) who reported the initial suspicion of fraud, to provide assurance that their claims have been taken seriously.

Depending on the circumstances, the Executive Team will consider the need for communication with the staff, customers, and other stakeholders on a larger scale.

The Audit Committee and the Executive Team will ensure that the organization conducts a thorough review of operating procedures in the areas affected by the fraud and that improvements are made where necessary. Lessons learned will be disseminated throughout the organization, where applicable, to strengthen the system of internal control and foster an anti-fraud culture. A report on actions taken will be submitted to the Audit Committee.



8. Roles and Responsibilities for Fraud Prevention and Reaction

The following are the specific roles and responsibilities for prevention and reaction to fraud in Evalueserve:

8.1. Audit Committee

- Audit Committee will seek regular reporting from the Chief Financial Officer (CFO) on the assessment of fraud risk and measures being taken to prevent fraud in Evalueserve.
- Audit Committee will seek ongoing Internal Audit reports from the Internal Audit Team and Chief Financial Officer.
- Audit Committee will also seek management responses and follow-up actions to all internal and external audit reports that identify weaknesses in internal control policies and procedures or report fraud.

8.2. CFO

- CFO will establish an internal control system, designed to eliminate or mitigate the risks faced by Evalueserve. CFO will be accountable for adequacy and effectiveness of the controls designed and implemented. Managing fraud risk should be seen in the context of the management of a wider range of risks. This includes the following:
 - Development of an organizational risk profile, including consideration of fraud risks, and regular review of the risks associated with organizational objectives
 - Establishment and review the Fraud Prevention Policy, including an appropriate control environment and a fraud response plan
- CFO will provide strong support to the Internal Auditor.
- CFO will establish mechanisms for reporting suspected fraud and issues with fraud risk management.
- CFO will ensure that staff knowledge of anti-fraud policies is sufficient and that appropriate training is provided.
- CFO will ensure timely follow-up and strengthening of preventive measures.

8.3. Executive Team

- The Executive Team will set the overall tone to reinforce the message that fraud will not be tolerated in Evalueserve.
- The team will ensure that swift action is taken to respond to allegations and substantiated cases of fraud and that those allegations are promptly and thoroughly investigated.
- If necessary, the Executive Team will communicate with major clients and stakeholders affected by the fraud, to assure them that all necessary remedial and corrective steps are being taken.
- The team should take appropriate measures in case of frivolous or bad faith allegations.
- It should take appropriate measures if a staff member is cleared of allegations made in good faith.

8.4. Whistleblower Committee

- The Whistleblower Committee will enforce and implement the principles of the Evalueserve Code of Business Conduct and Ethics.



- The committee will determine whether the concern or complaint actually pertains to a compliance violation.
- It will review the findings of the Investigation Team and initiate appropriate corrective action.
- It will ensure that the investigation process is fair and transparent.
- It will provide sufficient and fair opportunity to the aggrieved person to prove/justify his stand and case, including personal hearing as may be required, and ensure complete fairness in the process of investigation.
- It will prepare reports and maintain complete records and documentation of the investigation conducted
- Upon receiving an Investigation Report, the Whistleblower Committee will determine the appropriate disciplinary or legal action to be taken against the Accused and the supervisors whose failures have contributed to the commission of fraud, and ensure that appropriate action is taken to recover losses
- The committee will take appropriate measures in case of frivolous or bad faith allegations.
- It will take appropriate measures if a staff member is cleared of allegations made in good faith.

8.5. Investigation Team

- The Investigation Team will ensure availability of sufficient evidence to support an allegation.
- The team should maintain transparency in the investigation process.
- It should maintain confidentiality of the investigation process, participants, actions, and results.
- It will provide sufficient and fair opportunity to the aggrieved person to prove/justify his stand and case, including personal hearing as may be required, and ensure complete fairness in the process of investigation.
- It will prepare the Investigation Report and maintain complete records and documentation of the investigation conducted.
- It should disclose the results of investigation and submit the Investigation Report only to the Whistleblower Committee.

Note: These conditions do not apply to circumstances where the Investigation Team comprises members of the Police Force.

8.6. Evalueserve – Internal Audit Team

- The Internal Audit Team should promote the deterrence and prevention of fraud by evaluating the effectiveness of internal controls, and report periodically on their adequacy to the CFO and the Audit Committee of the Evalueserve.
- The team will provide guidance to the CFO or his/her delegate in determining the scope of the fraud and contacting external experts or legal authorities.
- It will conduct internal audits and investigations, where applicable, including gathering evidence, conducting interviews, and writing reports on investigations.
- It will review and propose changes to the system of internal controls.
- It will review the implementation of the changes made to internal controls, subsequent to a case of fraud, to evaluate their efficiency and effectiveness.

8.7. Evalueserve – Legal and Compliance Team

- Legal and Compliance Team should guide the CFO and other relevant stakeholders on the course of action to be taken and the conduct of investigations.
- The team will also guide the CFO and other relevant stakeholders on the potential legal avenues or consequences once a fraud has been established through investigation and means available to recover assets and to restore Evalueserve reputation and goodwill.



- It will communicate with and manage external criminal/civil lawyers engaged in those jurisdictions where such cases of fraud arise.

8.8. Human Resources Team

- The Human Resources Team will ensure that a comprehensive reference checks are carried out in recruitment processes for staff positions that may be more vulnerable to opportunities for fraud (handling money, procurement, etc.).
- The team will ensure that the content of work certificates and references regarding outgoing staff members, to their future employers, are accurate and that they do not place Evalueserve in a position of risk.
- The team will provide training on Fraud Prevention to employees.

8.9. Vice Presidents (VPs), Assistant Vice Presidents (AVPs), Group Managers (GMs) and Managers

- These functionaries should assess the risks, including but not limited to fraud risks, involved in their area of responsibility and ensure that an adequate system of internal control and functions exists to address these risks.
- They should ensure that controls are properly operated and complied with. Managers should regularly review the control system in their area of work to satisfy themselves that it continues to operate effectively.
- They should encourage staff to report reasonable suspicions of fraud, treating all allegations seriously, and promptly reporting allegations to the Whistleblower Committee.
- They should keep records of any allegations as well as any subsequent action taken.

8.10. All Staff Members

- All staff members must conduct themselves lawfully and properly while using company resources.
- They should remain alert to the possibility of fraud and report suspicious behavior to the Whistleblower Committee.
- If staff prefer to report anonymously, they can do so through sending an email to the confidential Evalueserve fraud email account to which only the Whistleblower Committee has access, or writing a letter to the Whistleblower Committee. (Refer **Section 6.1** for more information)
- They should attend in-house training courses on Fraud Prevention.



9. Amendment to Policy

The policy may be amended or modified or waived only by the company's Board of Directors and as a general policy, the Board does not intend to grant waivers of any kind to this policy.



10. Annexure

10.1. Whistleblower Committee and Contact Details (Annexure A)

| Name | Designation |
|---------------|-------------------------------|
| Ashish Gupta | Chief Operating Officer (COO) |
| Nand Gangwani | Chief Financial Officer (CFO) |

Contact Details: wbcommittee@evalueserve.com

10.2. Exception Reporting Committee and Contact Details (Annexure B)

| Name | Designation |
|-------------------|-------------------------------|
| Marc Vollenweider | Chief Executive Officer (CEO) |

Contact Details: wbercommittee@evalueserve.com

10.3. Audit Committee and Contact Details (Annexure C)

| Name | Designation |
|--------------------|-------------------------------|
| Mr. Timo Vättö | Chairman |
| Mr. Daniel Wälchli | Deputy Chairman and Director |
| Marc Vollenweider | Chief Executive Officer (CEO) |
| Nand Gangwani | Chief Financial Officer (CFO) |

Contact Details: auditcommittee@evalueserve.com

10.4. Executive Team and Contact Details (Annexure D)

| Name | Designation | E-mail Address |
|-----------------------|---|--|
| Marc Vollenweider | Chief Executive Officer (CEO) | marc.vollenweider@evalueserve.com |
| Ashish Gupta | Chief Operating Officer (COO) | ashish.gupta@evalueserve.com |
| Ashutosh Gupta | Co-BU Head Financial Services | ashutosh.gupta@evalueserve.com |
| Nand Gangwani | Chief Financial Officer (CFO) | nand.gangwani@evalueserve.com |
| Daniel Sadhu | Managing Director, Asia Pacific Sales and Strategic Initiatives | daniel.sadhu@evalueserve.com |
| Dirk Schuerbuescher | BU Head Sales | dirk.schuerbuescher@evalueserve.com |
| Ravi Mehrotra | BU Head Caps | ravi.mehrotra@evalueserve.com |
| Robert Michael Eiselt | Chief Marketing Officer (CMO) | robert.eiselt@evalueserve.com |
| Urs Dommann | Director | urs.dommann@evalueserve.com |



10.5. Dos and Don'ts (Annexure E)

| Dos | Don'ts |
|---|---|
| <p>Make a note of your concerns</p> <ul style="list-style-type: none"> Record all relevant details, such as the nature of your concern, names of parties you believe are involved in the fraud, and details of any telephone or other conversations, with names dates, times, and any witnesses. Notes do not need to be overly formal, but should be concise, signed, and dated. Timeliness is very important. If you continue to delay recording necessary details, the chances of recollections becoming distorted and the case weakened increase. | <p>Be afraid of raising your concerns</p> <ul style="list-style-type: none"> The Evalueserve Whistleblower Policy provides protection for the Whistleblower who raises reasonably held concerns through the appropriate channels. You will not suffer discrimination or victimization as a result of following these procedures and the matter will be treated sensitively and confidentially. |
| <p>Retain any evidence you may have</p> <p>Quality of evidence is crucial; the more direct and tangible the evidence, the better the chances of an effective investigation.</p> | <p>Convey your concerns to anyone other than authorized persons</p> <p>There may be a perfectly reasonable explanation for the events that give rise to your suspicion. Spreading unsubstantiated concerns may harm innocent persons.</p> |
| <p>Report your suspicions promptly</p> <p>Immediately report your suspicions to the Whistleblower Committee. Further guidance on disclosure can be found in the Reporting Procedure and Evalueserve Whistleblower Policy.</p> | <p>Approach the person you suspect or try to investigate the matter yourself</p> <p>There are special rules relating to obtaining evidence for use in criminal cases. Any attempt to gather evidence by persons who are unfamiliar with these rules may destroy the case.</p> |



11. References

| Serial Number | Key Practice |
|---------------|---|
| 1 | Evalueserve Code of Business Conduct and Ethics |
| 2 | Evalueserve Whistleblower Policy |

